(1949) Department

SERIES.

G.O. No. 304

Dated 10 2 49

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Further Papers.

G.O.	No.	Department	Date.	G.O.	No.	Department.	Date.
Letter	29974 5/49 Rev. Dt. 24.7.X						

GOVERNMENT OF MADRAS
Abstract
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PROHIBITION - Export of liquor by sea from a customs port to other Provinces - Position explained to the Board of Revenue -

REVENUE DEPARTMENT

G.O.Ms.No.309, dated the 10th February 1949.

O R D E R:

A question has been raised whether the export of liquor by sea from a customs port in this Province to other Provinces will come under the purview of the Madras Prohbition Act. 'Export' as defined in section 3(6)(b) of the Madras Prohibition Act does not mean taking out of the Province of Madras across a customs frontier as defined by the Central Government. In their letter No.1134 Cus.I./36 dated the 25th April 1938 forwarded to theBoard of Revenue with Memorandum No.2691 D/38-1 Revenue, dated 31-5-1938, the Government of India had stated that in the case of regular traffic between customs-ports, the case of a vessel engaged in such traffic not passing in the course of its journey outside territori waters was so improbable that the contingency might (1 be neglected and that it was safe to proceed on the assumption that all such vessels would pass out and again into territorial waters in the course of their voyages. The Government of India held that when that happened, the goods conveyed in the vessel were exported and again imported across the "customs frontier" as defined with reference to item No.19 of List I in the Seventh Schedule to the Government of India ACT, 1935. The export by Sea of liquor from a customs port in this Province to other Provinces will not therefore come under the purview of the Madras Prohibition Act and will not be an offence against that Act. The above facts are communicated to the Board of Revenue for information.

(By Order of His Excellency the Governor)

V. K. Rao,
Dy. Secretary to Govt.

To
The Board of Revenue(Excise).

/True Copy/

R. Thiagarajan 18.4
Office Assistant,
Madras Record Office.

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